

Regular Session, 2012

SENATE BILL NO. 177

BY SENATOR ADLEY

TAX/AD VALOREM. Provides relative to statutorily required publication of notice of ad valorem taxation millage adjustment.

1 AN ACT

2 To amend and reenact the introductory paragraph of R.S. 47:1705(B)(2)(c)(i) and (ii),
3 relative to information provided regarding millage rates; to provide relative to certain
4 notice publication deadline to the public in any year in which a tax recipient body
5 intends to consider the levy of additional or increased millage rates without voter
6 approval; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. The introductory paragraph of R.S. 47:1705(B)(2)(c)(i) and (ii) are hereby
9 amende7d and reenacted to read as follows:

10 §1705. Information supplied to assessor and legislative auditor by tax recipient
11 agencies; additional notices

12 * * *

13 B. * * *

14 (2) In order to accomplish this result, the following shall be mandatory:

15 * * *

16 (c)(i) In addition to any notice requirements provided for in Article VII,
17 Section 23(C) of the Constitution of Louisiana and this Section, any tax recipient

1 body which proposes to hold a public hearing in any tax year for the purpose of
2 levying additional or increased millages on property without further voter approval
3 shall publish, ~~by July fifteenth~~ **by the date provided for in Item (ii) of this**
4 **Subparagraph**, public notice of the date, time, and place of the hearing. The notice
5 shall contain a statement that the tax recipient body intends to consider at the hearing
6 levying additional or increased millage rates without further voter approval. It shall
7 also contain the following information relating to the proposal for the increased
8 millage sought under the provisions of Paragraph (1) of this Subsection.

9 * * *

10 (ii)(~~aa~~) The notice shall be published, **by July fifteenth**, on two separate
11 days, occurring no less than thirty days before the hearing date, in the official journal
12 of the taxing authority, and in another newspaper with a larger circulation within the
13 taxing authority than the official journal of the taxing authority, if there is one. On
14 the first day of publication, the notice shall also be posted on the Internet website of
15 the taxing authority, if such taxing authority maintains an Internet website. The
16 Internet posting shall remain active until such time as the taxing authority has taken
17 action to approve or disapprove, or has abandoned action on, the proposed millage
18 increase.

19 **(bb) However, a tax recipient body shall have no more than ten days**
20 **after the July fifteenth deadline provided for in this Item to provide the notice**
21 **required in this Subsection if, and only if, the official journal fails to publish**
22 **such notice before such deadline, after receiving the notice from the tax**
23 **recipient body on or before the date that the official journal requires of all**
24 **advertisers to print in such publication.**

25 * * *

The original instrument was prepared by Danielle Doiron. The following digest, which does not constitute a part of the legislative instrument, was prepared by J. W. Wiley.

DIGEST

Adley (SB 177)

Present constitution and law authorizes a taxing authority in any year to levy by adoption of an ordinance or resolution additional or increased millages up to the authorized maximum without voter approval by a two-thirds vote of the total membership of the authority after an open public hearing. Requires that public notice of the time, place, and subject matter of the hearing be published on two separate days no less than 30 days before the hearing in the taxing authority's official journal and another newspaper with a larger circulation within the taxing authority than the official journal if there is one by July 15th of that year.

Proposed law provides a tax recipient body no more than 10 days after the July 15th deadline to publish the notice only if the official journal fails to publish the notice within the deadline after receiving the notice from the tax recipient body on or before the date the official journal requires of all advertisers to print in the publication.

(Amends R.S. 47:1705(B)(2)(c)(i)(intro para) and (ii))

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill

1. Makes technical changes.